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| APPLICATION NUMBER | FILING OR 371(C) DATE | FIRST NAMED APPLICANT | ATTY. DOCKET NO./TITLE |
|--------------------|-----------------------|-----------------------|------------------------|
| 10/687,239 | 10/16/2003 | Michael Gilfix | AUS920030360US1 |

CONFIRMATION NO. 8992

77351
IBM CORP. (AUS)
C/O THE LAW OFFICE OF JAMES BAUDINO, PLLC
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OC00000046930413

POA ACCEPTANCE LETTER

Date Mailed: 04/05/2011

NOTICE OF ACCEPTANCE OF POWER OF ATTORNEY

This is in response to the Power of Attorney filed 03/17/2011.

The Power of Attorney in this application is accepted. Correspondence in this application will be mailed to the above address as provided by 37 CFR 1.33.

/vvan/

Office of Data Management, Application Assistance Unit (571) 272-4000, or (571) 272-4200, or 1-888-786-0101